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	Filing Date	June 26, 2003	
	First Named Inventor	Richard D. Lee	
	Art Unit	3617	
	Examiner Name	Andrew D. Wright	
Total Number of Pages in This Submission		Attorney Docket Number	FINEL 63549

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Date	December 15, 2004

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RESPONSE UNDER 37 CFR 1.116  
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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of:

RICHARD D. LEE, et al.

Serial No. 10/608,787

Filed: June 26, 2003

For: DIRECTABLE EXHAUST FOR  
WATER SPORT TOW BOAT

Examiner: Andrew D. Wright

Group Art Unit: 3617

Docket No.: FINEL 63549

December 15, 2004

Los Angeles, California 90045

AMENDMENT AFTER FINAL REJECTION UNDER 37 CFR 1.116

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Dear Sir:

This is in reply to the Office Action dated October 15, 2004, which was made  
final.

Please enter the following amendments: